DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

July 7, 2014.

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104–13, on or after the date of publication of this notice.

DATES: Comments should be received on or before [INSERT DATE 30 DAYS AFTER **DATE OF PUBLICATION IN THE FEDERAL REGISTER**] to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at OIRA Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750

Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submission(s) may be obtained by calling (202) 927-5331, email at <u>PRA@treasury.gov</u>, or the entire information collection request may be found at www.reginfo.gov.

Internal Revenue Service (IRS)

OMB Number: 1545-1757.

Type of Review: Extension without change of a currently approved collection.

Title: TD 9036 – Disclosure of Returns and Return Information by Other Agencies.

Abstract: In general, under the regulations, the IRS is permitted to authorize agencies with

access to returns and return information under section 6103 of the Internal Revenue Code to

redisclose returns and return information based on a written request and with the Commissioner's

approval, to any authorized recipient set forth in Code section 6103, subject to the same

conditions and restrictions, and for the same purposes, as if the recipient had received the

information from the IRS directly.

Affected Public: State, Local, and Tribal Governments.

Estimated Annual Burden Hours: 11.

OMB Number: 1545-1912.

<u>Type of Review</u>: Extension without change of a currently approved collection.

Title: Election of Partnership Level Tax Treatment.

Form: 8893.

Abstract: IRC section 6231(a)(1)(B)(ii) allows small partnerships to elect to be treated under the unified audit and litigation procedures. Form 8893 will allow IRS to track these elections by

providing a standardized format for this election.

<u>Affected Public</u>: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 227.

OMB Number: 1545-1915.

3

Type of Review: Extension without change of a currently approved collection.

Title: Notice 2005-4, Fuel Tax Guidance, as modified.

Abstract: Notice 2005-4 provides guidance on certain excise tax provisions in the Internal Revenue Code that were added or affected by the American Jobs Creation Act of 2004 (Pub. L. 108-357)(Act). These provisions relate to: alcohol and biodiesel fuels; the definition of offhighway vehicles; aviation-grade kerosene; claims related to diesel fuel used in certain buses; the display of registration on certain vessels; claims related to sales of gasoline to state and local governments and nonprofit educational organizations; two party exchanges of taxable fuel; and the classification of transmix and certain diesel fuel blendstocks as diesel fuel. Subsequent modifications were made to Notice 2005-4, by Notice 2005-24 and 2005-62 to make corrections and provide additional guidance. Notice 2005-80 modifies 2005-4 to provide guidance on certain excise tax provisions added or affected by the Energy Policy Act of 2005 (Pub. L 109-58)

and the Safe, Accountable, Flexible, Efficient Transportation Equity Act (Pub. L 109-59).

<u>Affected Public</u>: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 76,190.

Dawn D. Wolfgang,

Treasury PRA Clearance Officer.

BILLING CODE: 4830-01

[FR Doc. 2014-16138 Filed 07/09/2014 at 8:45 am; Publication Date: 07/10/2014]